AUG 2 3 2006

PATENT APPLICATION

N THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Docket No: Q80603

Akiko SHIMIZU

Appln. No.: 10/809,482

Group Art Unit: 2871

Confirmation No.: 8325

Examiner: Richard H. Kim

Filed: March 26, 2004

For: POLARIZER HAVING RETARDER AND LIQUID CRYSTAL DISPLAY APPARATUS

COMPRISING THE SAME

RESPONSE UNDER 37 C.F.R. § 1.111

MAIL STOP AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 23, 2006, time for responding to which extended to August 23, 2006, please consider the remarks as submitted herewith on the accompanying pages.

REMARKS

Claims 1-10 are all the claims pending in the application. Claims 4, 7 and 8 have been withdrawn from consideration.

Claims 1, 5, 6, 9, and 10 have been rejected under 35 U.S.C. § 103, as allegedly being unpatentable over U.S. Patent No. 6,417,904 to Yamaoka, et al. ("Yamaoka '904") in view of U.S. Patent No. 6,060,183 to Higashi, et al. ("Higashi '183").